## **Consolidated Statement** of Recognised Gains and Losses For the year ended 31st December, 2001

(1,882.6)

Deficit on revaluation of investment properties41(60.9)(123.2)Deficit on revaluation of long term equity investments41(13.4)(26.0)Exchange differences on translation of the financial statements of foreign entities42(1.1)(1.7)Gain on deemed disposal of the Group's interest in a listed subsidiary company-2.5Net losses not recognised in the profit and loss account(75.4)(148.4)Net loss from ordinary activities attributable to shareholders:(1,650.7)(121.6)Current year/prior year (as previously reported)(1,650.7)(278.1)Total recognised gains and losses40-(10.0)Share of goodwill of an associate eliminated directly against reserves40-(10.0)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows:(1,726.1)For the year ended 31st December, 2000, as reported above(1,726.1)(136.5)For the year ended 31st December, 2000, alts December, 2000(156.5)(156.5)Total recognised gains and losses arising(156.5)(156.5)		Notes	2001 HK\$'million	2000 HK\$'million (Restated)
investments41(13.4)(26.0)Exchange differences on translation of the financial statements of foreign entities42(1.1)(1.7)Gain on deemed disposal of the Group's interest in a listed subsidiary company-2.5Net losses not recognised in the profit and loss account(75.4)(148.4)Net loss from ordinary activities attributable to shareholders: Current year/prior year (as previously reported)(1,650.7)(121.6)Effect of retrospective change in accounting policy-(156.5)(1,650.7)(278.1)Total recognised gains and losses(1,726.1)(426.5)Share of goodwill of an associate eliminated directly against reserves40-(10.0)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments, as follows:(1,726.1)(436.5)For the year ended 31st December, 2001, 	Deficit on revaluation of investment properties	41	(60.9)	(123.2)
financial statements of foreign entities42(1.1)(1.7)Gain on deemed disposal of the Group's interest in a listed subsidiary company-2.5Net losses not recognised in the profit and loss account(75.4)(148.4)Net loss from ordinary activities attributable to shareholders:(1,650.7)(121.6)Effect of retrospective change in accounting policy-(156.5)Total recognised gains and losses(1,726.1)(426.5)Share of goodwill of an associate eliminated directly against reserves40-(10.0)(1,726.1)(436.5)(436.5)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows:(1,726.1)For the year ended 31st December, 2001, as reported above (1,726.1)(1,726.1)(1,726.1)Recognised losses arising from prior year adjustments, relating to year ended 31st December, 2000(156.5)(156.5)		41	(13.4)	(26.0)
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Effect of retrospective change in accounting policy-(156.5)(1,650.7)(278.1)Total recognised gains and losses(1,726.1)(426.5)Share of goodwill of an associate eliminated directly against reserves40-(10.0)(1,726.1)(436.5)(1,726.1)(436.5)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows:(1,726.1)For the year ended 31st December, 2001, as reported above(1,726.1)Recognised losses arising from prior year adjustments, relating to year ended 31st December, 2000(156.5)				
accounting policy-(156.5)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows:(1,726.1)For the year ended 31st December, 2001, as reported above(1,726.1)Recognised losses arising from prior year adjustments, relating to year ended 31st December, 2000(1,726.1)	Current year/prior year (as previously reported)		(1,650.7)	(121.6)
Total recognised gains and losses(1,726.1)(426.5)Share of goodwill of an associate eliminated directly against reserves40-(10.0)(1,726.1)(436.5)(436.5)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows:(1,726.1)For the year ended 31st December, 2001, as reported above(1,726.1)Recognised losses arising from prior year adjustments, relating to year ended 31st December, 2000(156.5)				(156.5)
Share of goodwill of an associate eliminated directly against reserves40-(10.0)(1,726.1)(436.5)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows:(1,726.1)(1,726.1)For the year ended 31st December, 2001, as reported above(1,726.1)(1,726.1)Recognised losses arising from prior year adjustments, relating to year ended 31st December, 2000(156.5)			(1,650.7)	(278.1)
directly against reserves40-(10.0)(1,726.1)(436.5)In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows:(1,726.1)For the year ended 31st December, 2001, as reported above(1,726.1)Recognised losses arising from prior year adjustments, relating to year ended 31st December, 2000(156.5)	Total recognised gains and losses		(1,726.1)	(426.5)
In addition to the gains and losses detailed above, losses arose since 31st December, 2000 as a result of prior year adjustments arising from the change in accounting policy summarised in note 2 to the financial statements, as follows: For the year ended 31st December, 2001, as reported above (1,726.1) Recognised losses arising from prior year adjustments, relating to year ended 31st December, 2000 (156.5)	-	40	-	(10.0)
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adjustments, relating to year ended31st December, 2000(156.5)			(1,726.1)	
	adjustments, relating to year ended		(156.5)	

since the last financial statements

Annual Report 2001